



RECEIVED  
JUN 25 2007

RIVER HEIGHTS  
CITY

30 JUNE 2008  
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

**SCANNED**  
Date 6-25-07

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of RIVER HEIGHTS City for the fiscal year ending 30 JUNE, 2008 as approved and adopted by resolution or ordinance dated 12 JUNE, 2007. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on 12 JUNE, 2007 for all budgetary funds.

Signed: James W. Brackner  
(Budget Officer)

Subscribed and sworn to this 20 day  
of JUNE, 2007.

Shirley J. Pind  
(Notary Public)



### Governmental Unit

Fiscal Year

[illegible]

# RIVER HEIGHTS CITY

Governmental Unit

7/01/07 - 6/30/08

Fiscal Year

## GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20 06	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	<b>CHARGES FOR SERVICES</b>			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees	5,700	414	2,150
3415	Sale of Maps & Publications			
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety	12,724	13,109	13,500
3421	Special Police Services			
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements			
3431	Street, Sidewalk & Curb Repairs			6,163
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation	89,262	106,599	95,000
3441	Sewer Charges		6,564	
3442	Street Sanitation Charges			
3443	Refuse Collection Charges			
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health			
3470	Parks and Public Property	2,302	2,755	6,500
3480	Cemeteries			
3490	Miscellaneous Services: _____	7,738	2,280	15,500
3500	<b>FINES AND FORFEITURES</b>			
3510	Fines	6,352	6,230	5,000
3520	Forfeitures			
3600	<b>MISCELLANEOUS REVENUE</b>			
3610	Interest Earnings			
3620	Rents & Concessions	2,416	216	
3640	Sale of Fixed Assets - Compensation for Loss	52,381	105	
3650	Sale of Materials & Supplies			
3670	Sales of Bonds			
3680	Other Financing - Capital Lease Obligations			

X

RIVER HEIGHTS CITY

Governmental Unit

7/01/07 - 6/30/08

Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2007-2008	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	CONTRIBUTIONS AND TRANSFERS			
3810	Transfer from:			
3820	Transfer from:			
	Transfer from:			
	Transfer from:			
	Transfer from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources			30,000
3880	Beg. Class "C" Road Fund Bal. to be Appropri.			
3890	Beg. General Fund Bal. to be Appropriated			
	TOTAL REVENUES	552,377	509,084	592,288

X

# RIVER HEIGHTS CITY

Governmental Unit

7/01/07 - 6/30/08

Fiscal Year

## GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 0 6	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	<b>GENERAL GOVERNMENT</b>			
4110	Legislative			
4111	Commission or Council			
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precint Courts			
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive		21,800	22,800
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies	86,513		
4141	Auditor		13,758	13,500
4142	Clerk			
4143	Treasurer		7,040	7,040
4144	Recorder		21,514	21,500
4145	Attorney			
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental	15,941	<5,532>	19,738
4160	General Governmental Buildings		527	1,500
4170	Elections			
4180	Planning & Zoning	3,094	2,454	8,936
4190	Education & Community Promotion			
	<b>CAPITAL OUTLAY</b>	1,825		
4200	<b>PUBLIC SAFETY</b>			
4210	Police Department	8,751	8200	23,000
4220	Fire Department	24,339	28,295	24,000
4230	Corrections (Jail)			
4240	Protective Inspection			
4250	Other Protective	5,712	5,299	5,300
4252	Agricultural Inspection			
4253	Animal Control & Regulation	9,016	9,185	9,000
4254	Flood Control			
4255	Emergency Services (Civil Defense)	12,864	13,709	14,500

# RIVER HEIGHTS CITY

Governmental Unit

7/01/07-6/30/08

Fiscal Year

## GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	<b>PUBLIC HEALTH</b>			
4310	Health Services			
4360	Infirmaries			
4400	<b>HIGHWAYS &amp; PUBLIC IMPROVEMENTS</b>			
4410	Highways			
4415	Class "C" Road Program	67,285	129,829	224,050
4420	Sanitation	84,735	103,338	95,000
4430	Sewage Collection & Disposal			
4440	Shop & Garage			
4500	<b>PARKS, RECREA. &amp; PUBLIC PROPERTY</b>			
4510	Park & Park Areas	31,651	19,186	59,447
4540	Park Lighting			
4560	Recreation & Culture	7,110	5,977	4,050
4580	Libraries		5,626	9,400
4590	Cemeteries	57,504		
4600	<b>COMMUNITY &amp; ECONOMIC DEVEL.</b>			
4610	Community Planning			
4620	Community Development		4,236	22,600
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	<b>DEBT SERVICE</b>			
4710	Principal and Interest			
4800	<b>TRANSFERS AND OTHER USES</b>			
4810	Transfer to: CAPITAL PROJECTS FUND	159,374		7527
4820	Transfer to:			
	Transfer to:			
	Transfer to:			
	Transfer to:			

# RIVER HEIGHTS CITY

Governmental Unit

7/01/07-6/30/08

Fiscal Year

## GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "C" Road Funds			
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	Appropriated Increase in Fund Balance			
	<b>TOTAL EXPENDITURES</b>	<b>575,714</b>	<b>394,440</b>	<b>592,288</b>

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# RIVER HEIGHTS CITY

Governmental Unit

7/01/07 - 6/30/08

Fiscal Year

## CAPITAL PROJECTS FUND

FORM 4

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund	159,374	143,702	7,527
	Interest Income	14,691	16,298	16,500
	Other additions			
	<b>TOTAL REVENUE</b>	174,065	160,001	24,027
	<b>Beginning Fund Balance</b>	251,334	423,799	583,800
	<b>TOTAL AVAILABLE FOR APPROPR.</b>	425,399	583,800	607,827
	<b>EXPENDITURES:</b>			
	PARKS	1,600		30,750
	FRENCH DRAIN - SHOP			1,000
	WATER LINE - SHOP			1,300
	SIDEWALKS			49,300
	<b>TOTAL EXPENDITURES</b>	1,600		82,350
	<b>Ending Fund Balance</b>	423,799	583,800	525,477

## OTHER FUNDS (Explain nature of fund)

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	Beginning fund balance to be appropriated			
	<b>TOTAL REVENUE</b>			
	<b>EXPENDITURES:</b>			
	Appropriated increase in fund balance			
	<b>TOTAL EXPENDITURES</b>			



# RIVER HEIGHTS CITY

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ENTERPRISE OR INTERNAL SERVICE FUND: WATER FUND

FORM 3

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	201,789	227,966	230,000
	Interest Earned	9,431		
	Other: <u>IMPACT FEES</u>	12,966	6,444	12,000
	TOTAL OPERATING REVENUE	224,186	234,412	242,000
	OPERATING EXPENSES:			
	Personnel Services	25,149	16,440	25,000
	Contractual Services	60,074	42,961	48,066
	Material and Supplies	24,917	39,035	14,934
	Depreciation	45,301	50,000	50,000
	Other		36,924	39,000
	TOTAL OPERATING EXPENSE	155,451	185,360	174,000
	OPERATING INCOME (LOSS)	68,735	49,052	68,000
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees	11,975	8,190	10,000
	Interest Expense	< 38,878 >	< 38,150 >	< 36,700 >
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to:			
	NET INCOME (LOSS)	41,832	19,092	41,300

## ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	41,832	19,092	41,300
	Plus: Depreciation	45,301	50,000	50,000
	Less: Major Improvements & Capital Outlay	< 2,972 >	< 21,161 >	< 21,500 >
	Bond Principal Payments	< 27,000 >	< 29,000 >	< 31,000 >
	<u>CHANGES IN RECEIVABLES &amp; ACCOUNTS</u>	< 973 >		
	TOTAL CASH PROVIDED (REQUIRED)	56,188	18,931	38,800
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year	< 130,618 >	< 74,430 >	< 55,499 >
	Invest. & Other Curr. Assets Sold			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED	< 130,618 >	< 74,430 >	< 55,499 >

# RIVER HEIGHTS CITY

Governmental Unit

7/01/07 - 6/30/08

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: SEWER FUND

FORM 3

Account Number	Description	Prior Year Actual 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	86,701	86,759	112,950
	Interest Earned	12,515	24,448	18,700
	Other: <u>IMPACT FEES</u>	9,019	10,787	12,000
	TOTAL OPERATING REVENUE	108,235	121,993	143,650
	OPERATING EXPENSES:			
	Personnel Services	15,912	15,906	16,000
	Contractual Services	55,956	63,985	74,266
	Material and Supplies	1,095	385	800
	Depreciation	2,896	3,000	3,000
	Other			
	TOTAL OPERATING EXPENSE	75,869	83,276	94,066
	OPERATING INCOME (LOSS)	32,366	38,717	49,684
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees		3,720	1,500
	Interest Expense			
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to:			
	NET INCOME (LOSS)	32,366	42,437	51,084

## ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	32,366	42,437	51,084
	Plus: Depreciation	2,896	3,000	3,000
	Less: Major Improvements & Capital Outlay			<75,000>
	Bond Principal Payments			
	<u>CHANGES IN RECEIVABLES &amp; ACCRUALS</u>	1,395		
	TOTAL CASH PROVIDED (REQUIRED)	36,657	45,437	<20,916>
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year	406,455	443,112	488,549
	Invest. & Other Curr. Assets Sold			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED	406,455	443,112	488,549